

EXHIBIT 2



January 23, 2014

VIA HAND DELIVERY

Jeffrey B. Isaacs
Isaacs Friedberg
633 West 5th Street, 28th Floor
Los Angeles, CA 90071

Re: HRT Litigation

Dear Mr. Isaacs:

Thank you for your letter of January 9, 2014. I am responding on behalf of the firm.

As you may be aware, retired California Supreme Court Justice Edward Panelli was appointed as Special Master for purposes of allocating the settlement monies in this matter. His appointment was incorporated into the settlement agreement which all the plaintiffs signed. Any plaintiff who felt that there were special circumstances associated with their claim was offered the opportunity to meet with Justice Panelli to tell him what was out of the ordinary about their claim. A small number of the plaintiffs took advantage of this opportunity.

After conducting the hearings, Justice Panelli allocated the settlement monies among the plaintiffs. While he was in the process of allocating the settlements, the Medicare claims were being negotiated. As of last week, CMS (the agency responsible for handling Medicare and State Medicaid claims) was still correcting or recalculating Medicare lien settlement amounts.

As you may know from experience, dealing with Medicare liens can be a nightmare. In this case, we started the process in mid-2011 and it isn't over yet.

Apart from Medicare, we have also had other delays in obtaining signed consent forms. We received one last week but there are still two cases in which we do not have signed consents and cannot send out checks to the claimants or their heirs.

The reason that the Medicare and signed consent issues are important in responding to your letter is this: Justice Panelli instructed us to hold back 6% of every plaintiffs settlement until all lien issues were resolved, all consents had been received and the

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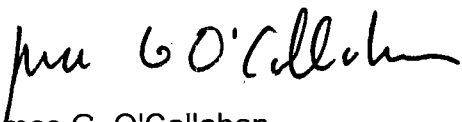
final accounting had been completed. This is the reason that the consents for Lehnhardt and Pease were sent out as \$23,500 rather than \$25,000. Likewise, the other plaintiffs who you represent will be receiving additional funds.

Finally, but of great importance to all of the plaintiffs in this case, is the confidential nature of the settlement. We do not want to place any of the plaintiffs in legal or financial jeopardy by breaching the confidentiality clause of the settlement, and I am sure that you have the same concern. I am enclosing correspondence between our firm and the clients who asked you to contact us.

I am copying Justice Panelli on this letter and I suggest that we meet with Justice Panelli so that you can verify the 6% "hold back" with him.

Please call me if you have any questions.

With kind regards,



James G. O'Callahan

JGO:cat

Enclosures

cc: Honorable Edward Panelli, Retired